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February 1, 2023

VIA ECF and EMAIL

Hon. Katherine Polk Failla
United States District Court for the Southern District of New York
40 Foley Square, Room 2103
New York, New York 10007
Failla_NYSDChambers@nysd.uscourts.gov

Re: GCI v. Shah, No. 15 Civ. 1756 (KPF)

Dear Judge Failla:

As the court knows, I am pro bono counsel for the Shahs. I am writing to update the Court on an issue that the Shahs were recently informed of regarding one of Jaina's former accountants. As the Court may recall, in their October 18, 2022 status letter, the Shahs informed the Court that the Shahs had reached out to Maitri Patel, a CPA who had apparently done work for Jaina in 2016, regarding whether she had in her possession any documents responsive to the categories listed in Section 1(b)(i). Dkt. 357. After conducting a search, Ms. Patel at the time confirmed in writing that she did not have any responsive documents and that she had only been engaged in 2016 with the limited purpose of finalizing Jaina's tax returns for that year.

During GCI and the Shahs' meet and confer on Friday, January 27, 2023, counsel for GCI informed me that as part of a supplemental production made by Anil Arora on January 20, 2023, Mr. Arora had produced emails which showed Ms. Patel had sent a number of Jaina's general ledgers in 2016 to another party during the period she was retained to work on Jaina's tax returns. Counsel for GCI requested, on the basis of these emails, that I confirm with Ms. Patel that she did not have any responsive documents, as the emails suggested she had access to Jaina's general ledgers in 2016. I agreed to that request and, after receiving the relevant emails produced by Mr. Arora on January 31, 2023, reached out to Ms. Patel to determine whether Ms. Patel's initial response needed to be supplemented.

After discussing the issue with Ms. Patel, Ms. Patel agreed to conduct another search, and informed me that in the time since we originally spoke her firm had transitioned file servers which had led to recovery of a number of inactive client files that were previously not maintained on her system. After conducting this new search, Ms. Patel was able to locate a restored Jaina client folder with a number of responsive financial documents in it from 2016. I asked she immediately transmit the folder to me, which she did this evening, and the Shahs will be shortly producing those documents to GCI as well as Mr. Siddiqi.

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While GCI and the Shahs are planning on apprising the Court through a joint-letter of the events of January 27, 2023 meet and confer, I have raised this issue separately with the Court as it directly relates to a prior representation made by my clients and to ensure the record reflects this development.

Respectfully submitted,

A handwritten signature in black ink that reads "Shomik Ghosh". The signature is written in a cursive, flowing style.

Shomik Ghosh